IN THE COURT OF APPEALS
STATE OF ARIZONA
DIVISION TWO

In re the Marriage of:	
VITALY MEYZLER,	2 CA-CV 2007-0033
	DEPARTMENT B
Petitioner/Appellee,	
	MEMORANDUM DECISION
and	Not for Publication
	Rule 28, Rules of Civil
LIYA GOROZHANKINA,	Appellate Procedure
Respondent/Appellant.	

APPEAL FROM THE SUPERIOR COURT OF PIMA COUNTY

Cause No. D20053845

Honorable Jan E. Kearney, Judge

AFFIRMED IN PART; REVERSED IN PART AND REMANDED

Cynthia L. Anson — Tucson
Attorney for Petitioner/Appellee

David Lipartito — Tucson
Attorney for Respondent/Appellant

V Á S Q U E Z, Judge.

¶1 Appellant Liya Gorozhankina appeals from the trial court's decree of dissolution of her marriage to appellee Vitaly Meyzler. Gorozhankina argues the trial court erred in classifying and dividing the parties' community and separate property and debts. We affirm in part, reverse in part, and remand for further proceedings.

Facts and Procedural Background

¶2 Gorozhankina and Meyzler were married on September 3, 2004. After the marriage, Gorozhankina continued to live in San Francisco and Meyzler in Los Angeles until October or November when Gorozhankina moved to Los Angeles. The parties lived together until July 2005. On July 14, Meyzler relocated to Tucson for an employment opportunity, and Gorozhankina remained in California. Meyzler filed a petition for dissolution of the parties' marriage on October 17, 2005, and the trial court entered a decree of dissolution on December 19, 2006. The court divided the parties' jointly owned and community property, allocated their debts, and ordered Meyzler to pay Gorozhankina an equalization payment of $1,000. Gorozhankina filed a motion for reconsideration, which the trial court denied. This appeal followed.

Discussion

¶3 We review a trial court's division of marital property for an abuse of discretion. *Spector v. Spector*, 94 Ariz. 175, 181, 382 P.2d 659, 663 (1963). We view the facts and all reasonable inferences derived therefrom in the light most favorable to upholding the trial court's decision. *Id*. at 179, 382 P.2d at 661. Property acquired during marriage is

presumed to be community property unless acquired by gift, devise, or descent. *See Sommerfield v. Sommerfield*, 121 Ariz. 575, 577, 592 P.2d 771, 773 (1979); A.R.S. § 25-211. When community and separate property are commingled, the entire amount is presumed to be community property. *Cooper v. Cooper*, 130 Ariz. 257, 259, 635 P.2d 850, 852 (1981). To rebut this presumption, the spouse claiming separate property must "prove that fact and the amount [of separate property] by clear and satisfactory evidence." *Id.* at 260, 635 P.2d at 853. As she did below, Gorozhankina contends the trial court committed numerous errors in dividing property and debts and in calculating the amount of the equalization payment due her. Because Gorozhankina makes specific claims regarding a number of assets and debts, we address each in turn.

I. Bank accounts

¶4 Gorozhankina argues the trial court incorrectly characterized the money in two bank accounts as community property, a ruling based on its finding that the parties had commingled the funds in both accounts during the marriage. Gorozhankina contends the parties had agreed that she could keep a portion of her earnings during the marriage as separate property and that, shortly before the divorce, they agreed she should remove her earnings from the joint account and put them in her personal account, thereby converting them into her separate property.

¶5 Property acquired by a spouse prior to marriage is that spouse's separate property. A.R.S. § 25-213(A). The character of property is generally fixed at the time of

acquisition; however, separate property may be transmuted into community property when there is commingling to such an extent that "the identity of the property as separate or community is lost." *Potthoff v. Potthoff*, 128 Ariz. 557, 562, 627 P.2d 708, 713 (App. 1981). "[W]here property of identical character, such as money, is so mixed together that a court is unable to tell how much money was originally separate and how much was originally community, a transmutation of separate money into community money occurs." *Id*. Furthermore, a spouse's individual earnings during the marriage are presumed community property. A.R.S. § 25-211; *Barr v. Petzhold*, 77 Ariz. 399, 409, 273 P.2d 161, 167 (1954). This presumption may be rebutted only by clear and convincing evidence. *Barr*, 77 Ariz. at 409, 273 P.2d at 167.

¶6 The two accounts, Bank of America account # –5221 and Bank of the West account # –6348, Gorozhankina had opened prior to the marriage solely in her name. The parties also maintained a joint account into which Gorozhankina deposited the bulk of her earnings. However, at trial she testified that she deposited some of her earnings into both accounts # –5221 and # –6348 and transferred money from the parties' joint account into account # –6348. She also used account # –6348 for daily community expenses. In addition, both parties testified about the nature of their "agreements" concerning Gorozhankina's income. Gorozhankina stated it was her belief that all the earnings she deposited in these accounts were intended to be her separate property. In contrast, Meyzler testified that he had permitted her to withdraw the funds as a compromise, to enable her to

have more management and control over some of the community funds. But he had not intended to change their character from community to separate property.

¶7 After hearing the parties' testimony about whether and to what extent they had reached an agreement on the nature of these funds, the court concluded there had been no agreement and the funds had been commingled to such an extent that tracing was impossible. We give great deference to a trial court's determination of witness credibility. *Imperial Litho/Graphics v. M.J. Enters.*, 152 Ariz. 68, 72, 730 P.2d 245, 249 (App. 1986). And, "where reasonable [persons], from the evidence shown, might draw different inferences and conclusions, the reviewing court must accept those inferences drawn by the [trier of fact]." *Godwin v. Farmers Ins. Co. of Amer.*, 129 Ariz. 416, 419, 631 P.2d 571, 574 (App. 1981).

¶8 Here the trial court heard conflicting testimony about what the parties had intended in removing Gorozhankina's earnings from the joint account and made a factual determination based on that testimony. Thus, we cannot say the court abused its discretion in determining Gorozhankina failed to prove by clear and convincing evidence that the funds in either of the bank accounts were her separate property. *Cooper*, 130 Ariz. at 259-60, 635 P.2d at 852-53 (burden on party claiming commingled funds are separate to prove so by clear and satisfactory evidence).

¶9 Gorozhankina contends in the alternative that she was not awarded her community share of these accounts. This argument is also without merit. Although the trial court awarded the specific sums contained in these accounts to Meyzler, it is clear from the

court's decree and ruling on the motion for reconsideration that, after classifying each individual asset as community or separate property, it allocated these assets to each of the parties so that the total value of community property each received was substantially equal. Although a trial court must divide property equitably, it is not required to divide it "in kind." *Biddulph v. Biddulph*, 147 Ariz. 571, 572, 711 P.2d 1244, 1245 (App. 1985).

II. Allocation of debts

¶10 Gorozhankina argues the trial court made a number of errors in allocating community and separate debts. Specifically, she asserts the court failed to take into account $4,847.10 in community funds expended to repay the loan on a car Meyzler had purchased approximately two years before the marriage, $300 in community funds he had used to hire an attorney,[1] $834.58 of her separate funds used to pay for their wedding expenses, and her separate child support income used to pay for community expenses and Meyzler's separate debts. She also contends the trial court's ruling that the community paid $18,022.62 toward Meyzler's separate credit card debt is not supported by the evidence and complains the court failed to reimburse her for half of these expenditures in its final order. We address each claim below.

---

[1]It is unclear whether Gorozhankina is claiming Meyzler used $300 or $3,000 in community funds to pay attorney fees. On appeal she argues the amount is $3,000. And, in the exhibit to her post-trial memorandum, she also claims she is owed $1,500 as her share of the community funds. But in the post-trial memorandum itself and the motion for reconsideration, she states the total amount is $300. The two checks she argues were used to pay the attorneys unequivocally show a total amount of $300; therefore, we use this amount.

A. Meyzler's car loan and attorney fees

¶11 The trial court did not expressly rule on whether the funds used to repay the loan for Meyzler's 2002 Saturn and to pay his attorney fees were community property. It found "there was no evidence concerning these matters presented at the time of trial from which this Court could determine the extent of community obligation on these debts." In her motion for reconsideration, Gorozhankina argued the parties had testified about both issues at trial. She also directed the court to the trial exhibit consisting of Meyzler's check register for the parties' Bank of America account # –0977, which showed two checks written for consultations with attorneys. In his response to her motion, Meyzler admitted he had used $300 in community funds to pay the attorney fees but did not "recall" whether there was testimony about the car-loan payments. The trial court nevertheless affirmed its original distribution as "fair, equitable and lawful" and also noted that "all offsets and reimbursements to which the parties were entitled have been taken into consideration."

¶12 It is undisputed that Meyzler had owned the 2002 Saturn before the marriage. At trial, he testified that community funds were used during the marriage to make payments on the Saturn, which he had eventually taken back to the dealership and "paid them to take it." When asked whether the community had paid $1,600 for the dealership to take the car, he testified it was possible. Gorozhankina testified that, between September 2004 and April 2005, they had paid approximately $282 per month for the loan on Meyzler's Saturn

and that Meyzler had to pay almost $1,700 for the dealership to take the car back. Neither party, however, provided documentation of these expenses at trial.

¶13 A trial court is not bound to accept the uncontradicted testimony of an interested witness. *Estate of Reinen v. N. Ariz. Orthopedics, Ltd.*, 198 Ariz. 283, ¶ 12, 9 P.3d 314, 318 (2000). Here, although Meyzler agreed "it was possible" that some community funds had been used to pay for expenses related to his separate property, he disputed the specific amount Gorozhankina contended had been spent. Because Gorozhankina provided no independent evidence to corroborate the source or amount of the monies used to pay the loan, the trial court was not bound to accept her testimony and could freely disregard it. *See Pugh v. Cook*, 153 Ariz. 246, 247, 735 P.2d 856, 857 (App. 1987) (trier of fact determines credibility of witnesses and weight to be given their testimony). Thus we cannot say the trial court abused its discretion in refusing to reimburse Gorozhankina for the community funds she claims were spent on the 2002 Saturn.

¶14 With regard to the attorney fees, however, the parties provided the trial court with ample evidence to rule on this issue. The amount of fees was immediately ascertainable from the exhibits introduced at trial, and Meyzler admitted he had, in fact, used $300 in community funds to pay for his consultations with two divorce attorneys. The evidence therefore does not support the court's ruling on this issue, and the court abused its discretion in refusing to award Gorozhankina her share of that amount. *See Neal v. Neal*, 116 Ariz.

590, 594, 570 P.2d 758, 762 (1977) (trial court abuses discretion when its findings not supported by reasonable evidence).

B. Wedding expenses

¶15 Next, Gorozhankina contends the trial court erred in not awarding her one-half of the separate funds she expended for the parties' wedding. The trial court did not explain why it disallowed her claim for reimbursement for the expenditures, but we will presume the trial court found all facts necessary to support its decision. *See Berryhill v. Moore*, 180 Ariz. 77, 82, 881 P.2d 1182, 1187 (App. 1994).

¶16 These expenditures were originally made using a Bank of America credit card account # –5221. At the time, the account was solely in Gorozhankina's name, and the purchase transactions posted to the account before the date of marriage. They are therefore separate property expenditures made prior to the marriage. Gorozhankina nonetheless seeks reimbursement because she had used separate funds to pay "community wedding expenses." Even assuming the wedding costs were a community expense, a spouse who elects to spend separate property on community expenses is not entitled to reimbursement unless there is an agreement to that effect. *Baum v. Baum*, 120 Ariz. 140, 146, 584 P.2d 604, 610 (App. 1978). Gorozhankina produced no evidence of such an agreement; therefore, the trial court did not abuse its discretion in refusing to reimburse her for one-half the cost of the wedding expenditures she had made.

C. Use of child support payments for benefit of community

¶17 Gorozhankina received child support payments for her child from a prior relationship. She contends the trial court erred in not crediting her for the child support monies she expended for community expenses and Meyzler's separate debts. Because they are intended to benefit the children of the prior relationship, child support payments are treated as the separate property of the recipient spouse, in that they are not subject to division. *Cf. Hines v. Hines*, 146 Ariz. 565, 567, 707 P.2d 969, 971 (App. 1985) (child support is premarital separate debt). Although Gorozhankina testified that she deposited a portion of the child support payments into the Bank of the West account # –6348, she could not remember how much. Nor could she identify how much of the child support income had been used for community expenses or for Meyzler's separate debts.

¶18 We have already determined the Bank of the West account # –6348 contained community funds due to commingling, and Gorozhankina is unable to trace the child support monies deposited into that account. She thus has not met her burden of establishing the "fact and the amount [of separate property] by clear and satisfactory evidence." *Cooper v. Cooper*, 130 Ariz. 257, 260, 635 P.2d 850, 853 (1981). The trial court did not err in declining her request for reimbursement of these expenditures.

D. Meyzler's separate credit card debt

¶19 The community property of a married couple is liable for the separate debts of either spouse, "but only to the extent of the value of that spouse's contribution to the

community property which would have been such spouse's separate property if single." A.R.S. § 25-215(B). And the community is entitled to reimbursement for community funds expended on a spouse's separate debt. *Potthoff*, 128 Ariz. at 562, 627 P.2d at 713. Thus, Gorozhankina is entitled to reimbursement for her share of the community funds used to pay Meyzler's separate debt.

¶20 Gorozhankina argues the trial court miscalculated the amount of Meyzler's separate credit card debt and, as a result, failed to reimburse her entire share of the community funds expended on this debt. Meyzler did not dispute the trial court's finding that some community funds had been used to pay his separate credit card debt. He did, however, dispute the amount. Ultimately, the trial court found the community had paid $18,022.62 of Meyzler's separate debt and ordered reimbursement to Gorozhankina for half that amount, $9,011.31.

¶21 In arriving at the $18,022.62 figure, the trial court apparently accepted Meyzler's calculation of the debt. But because this calculation does not include a portion of the community funds expended for Meyzler's separate debt on the Chase credit card account # –3933/MBNA credit card account # –1589,[2] we therefore cannot say the trial

[2]From the trial transcript, it appears Meyzler calculated the total debt paid with community funds using the following figures: $6,588 for RBS account # –5337/6059, $4,317 for RBS account # –5329/3039, $2,929 for ATT Universal account # –6163/2066, and $2,771 in interest paid on the accounts. He also apparently assigned a debt of $1,416 to MBNA account # –1589/7945. Added together, these sums approximate the trial court's calculation of $18,022, but this figure does not include the amount paid on Chase account # –3933. At the date of marriage, the Chase account # –3933 had a balance of $5,710,

court's determination of Meyzler's separate credit card debt, and the reimbursement amount due the community, is supported by the evidence. We thus conclude the court's ruling on this issue constitutes an abuse of discretion and remand for redetermination. *See Neal*, 116 Ariz. at 594, 570 P.2d at 762.

III. Certificates of deposit and money market accounts

¶22 Gorozhankina asserts two certificates of deposit (CDs) and a money market account were financed with her separate property, and thus the court should have awarded her their value as such. She also contends that an individual retirement account (IRA) that the trial court awarded to her and assigned a value of $3,000, does not exist and that it was an abuse of discretion for the trial court to fail to adjust the community property award to reflect this.

¶23 Before being served with the dissolution petition, Gorozhankina purchased a Capital One CD for $3,000, a Patelco Credit Union money market account for $1,005, and

---

which Meyzler accepted as his separate debt. In September 2004, a $2,664 charge was added, which Meyzler testified was for wedding expenses, bringing the total balance to $8,374. In May 2005, the account balance was $7,009, and that entire balance was transferred to MBNA account # –1589/7945, which then had a zero balance because Meyzler had transferred its balance to ATT Universal account # –6163/2066 in January. Finally, as of the date of service of the petition, the remaining balance on the MBNA account was $2,938. Therefore, during the marriage, $5,435 in community funds was spent on the original balance of the Chase account, and the trial court did not include that account in its final calculation. Furthermore, we cannot determine whether any of these expenditures were made to benefit the community, because the trial court failed to consider this account in its minute entry. *See Jett v. City of Tucson*, 180 Ariz. 115, 123-24, 882 P.2d 426, 434-35 (1994) (appellate court does not address issue trial court failed to resolve).

a Patelco Credit Union CD for $10,528. Gorozhankina contends these accounts were financed with funds taken from the Bank of the West account # –7472, which contained only child support monies and which the court awarded as her separate property. At trial, however, she testified the Capital One CD had been purchased and the Patelco money market account had been opened with funds from the Bank of the West account # –6348. She also testified the Patelco CD was purchased with funds from "one of [her] personal accounts." But the bank statements for Bank of America account # –5221 show that a check written for $10,528.54 was paid from the account on October 21, 2005. We have already determined that the trial court did not err in finding both of these accounts were community property. Therefore, because these CDs and the money market account had been purchased with funds from community bank accounts, the trial court did not abuse its discretion in concluding they were also community property. *See Potthoff*, 128 Ariz. at 562, 627 P.2d at 713 (mere mutation in form does not change character of property).

¶24 However, the trial court's award of a Patelco IRA to Gorozhankina is not supported by the evidence. Although the trial court initially listed and correctly valued three accounts in dividing the community property, it assigned to Gorozhankina a Patelco IRA in addition to the other three accounts. There is no evidence that such an IRA account ever existed, and when Gorozhankina brought this to the court's attention in her motion for reconsideration, Meyzler conceded she was correct. Nevertheless, the trial court affirmed its previous award, finding it was "supported by the testimony and other evidence at trial."

We cannot agree. Because the trial court's ruling on this issue is not supported by reasonable evidence, it constitutes an abuse of discretion. *See Neal*, 116 Ariz. at 594, 570 P.2d at 762.

IV. Boeing 401(k) retirement account

¶25 Gorozhankina contends the trial court failed to award her one-half the value of Meyzler's 401(k) retirement account with The Boeing Company. This argument is without merit. In its ruling on the motion for reconsideration, the trial court clearly stated, "[A]ll offsets . . . to which the parties were entitled have been taken into consideration in the final distribution of debts and assets." As we understand this statement and the trial court's actual distribution of the assets, after determining the separate or community character of each asset and debt, the court awarded whole assets and debts to each party so that the total value of the assets each received was substantially equal. *See Biddulph*, 147 Ariz. at 572-73, 711 P.2d at 1245-46. The trial court therefore did not err by failing to directly apportion a community property share of the retirement account to Gorozhankina, having awarded her other assets of comparable value.

V. 2004 Saturn Ion

¶26 Gorozhankina contends her 2004 Saturn Ion should have been characterized as her separate property. In the alternative, she argues that if it is community property, she is entitled to reimbursement for the payments she made with separate property before the marriage because they were not a gift to the community. Gorozhankina purchased the

vehicle before the marriage but included Meyzler on the financing documents as a co-buyer. They made a down payment of $5,500, and the monthly payment amount was $249.15. It is undisputed that Gorozhankina made all of the payments before the marriage and that, after the marriage, they were paid with community funds until the petition was filed. Despite the car's having been purchased before the marriage, the trial court found it was a community asset because it was held in both parties' names and the community had made payments on it. The court also found Gorozhankina was not entitled to reimbursement for payments she had made from her separate property before the marriage because they constituted a gift to the community.

¶27 Property one spouse acquires prior to marriage is the separate property of that spouse. A.R.S. § 25-213(A). "[O]nce [a particular property's] status as community or separate becomes fixed, it retains that character until changed by agreement of the parties or by operation of law." *Potthoff*, 128 Ariz. at 561, 627 P.2d at 712. However, the mere act of marriage cannot transmute the nature of property from separate to community. *Cf. id.* at 562, 627 P.2d at 713 (use of community funds for benefit of premarital separate property does not change character of separate property).

¶28 Here, although the 2004 Saturn is titled jointly, it was purchased more than seven months before the marriage; it therefore could not then have been characterized as community property. *See* A.R.S. § 25-211 (property acquired during marriage community property); § 25-213 (property acquired prior to marriage separate property). The trial court

made no finding that the parties had ever agreed to transmute the nature of the vehicle to community property after they were married, nor does the evidence support such a finding. However, the evidence does show they went to the dealership together to purchase the vehicle, it is titled in both their names, and Meyzler signed the financing papers as a co-buyer. From this evidence and from the court's characterization of the vehicle as community property, we infer the trial court implicitly found that the parties jointly owned it. The trial court was therefore permitted to equitably distribute the vehicle, *see* § 25-318(A), and it did not abuse its discretion in assigning each party one-half of its value.

¶29 Gorozhankina nevertheless contends she was entitled to reimbursement for the separate funds she had spent on the vehicle. The trial court applied the presumption of a gift to the community in denying her reimbursement. *See In re Marriage of Berger*, 140 Ariz. 156, 161, 680 P.2d 1217, 1222 (App. 1983) (presumption of gift where property purchased with separate funds but titled jointly).

¶30 Although community property and jointly held property are both subject to equitable distribution, the distinction between the two is more than academic. *See Valladee v. Valladee*, 149 Ariz. 304, 308-10, 718 P.2d 206, 210-12 (App. 1986). Whereas a spouse generally is not entitled to reimbursement for separate funds voluntarily expended for the benefit of a community obligation, "[u]nder the general rules of joint tenancy, a tenant has a right to contribution from his cotenants for expenditures or obligations made for the benefit of the common property." *Id.* at 309, 718 P.2d at 211; *see also Collier v. Collier*,

73 Ariz. 405, 411, 242 P.2d 537, 541 (1952) (general rules of joint tenancy applicable in dissolution proceeding). Although, in this case, Gorozhankina and Meyzler jointly assumed this obligation, they did so well in advance of their marriage, and the expenditures for which Gorozhankina seeks reimbursement were made before the marriage. Furthermore, Meyzler concedes that all of the payments made prior to the marriage were made with Gorozhankina's separate property. The trial court therefore abused its discretion in failing to reimburse her for the separate funds she had expended for the benefit of the parties' jointly owned property.

VI. Valuation of vehicles

¶31 Gorozhankina next contends the trial court erred in valuing and distributing the parties' vehicles. The court assigned Gorozhankina's Saturn Ion a value of $12,615 with a $9,717 debt owed against it. It assigned Meyzler's Camry a value of $11,595 with an outstanding debt of $12,700. Gorozhankina asserts her Saturn was worth less than the court assigned because it had mistakenly found the car was in excellent condition, and she complains the court's calculation of debt did not include $4,000 she owed her first husband for part of the down payment on the Ion. She also claims Meyzler's Camry was worth more than the value assigned by the court. Therefore, she argues, the trial court erred in failing to equalize the discrepancy in the actual value of the vehicles.

¶32 As evidence of the value of the vehicles, Meyzler testified about the value and condition of both cars, and both parties introduced in evidence printouts of their Kelley

Blue Book valuations, which analyzed the vehicles' value depending on their condition. Meyzler indicated Gorozhankina's Saturn was in excellent condition and stated his Camry was worth approximately $205 more than the Kelley Blue Book printout showed. Although Gorozhankina cross-examined Meyzler on the condition of her car, she did not introduce any evidence to contradict his testimony. Furthermore, she failed to produce any documentation of the $4,000 loan she claimed she had received from her first husband for the down payment on the Ion. Because the trial court was in the best position to determine the credibility of Gorozhankina's and Meyzler's testimony, *Imperial Litho/Graphics v. M.J. Enters.*, 152 Ariz. 68, 72, 730 P.2d 245, 249 (App. 1986), and its valuation of the vehicles and the parties' associated debt was reasonably supported by the evidence, the court did not abuse its discretion in its valuation and distribution of those assets. *See Neal*, 116 Ariz. at 594, 570 P.2d at 762.

VII. Valuation of personal property

¶33 Gorozhankina next asserts the court awarded personal property to Meyzler worth more than the property it awarded to her. She contends the trial court should have credited her with some portion of the value of new furniture and furnishings Meyzler bought with community funds while establishing his residence in Tucson. The court heard testimony about the funds Meyzler had spent on his move to Tucson and why his purchases were necessary, and Meyzler supplied the court with the estimated value of all the personal property in his possession. Gorozhankina, on the other hand, failed to submit an estimate

or other evidence of the value of her personal property. Therefore, we cannot say the trial court failed to equitably divide the parties' personal property or otherwise abused its discretion by awarding each spouse the property in his or her possession. *See* § 25-318(A) (trial court "shall also divide the community . . . property . . . equitably); *see also Lee v. Lee*, 133 Ariz. 118, 121, 649 P.2d 997, 1000 (App. 1982) (trial court must apportion community property substantially equally).

VIII. Rent for California apartment

¶34 Gorozhankina and Meyzler jointly entered into a lease agreement for an apartment in California with a lease term from July 15, 2005, until June 30, 2006. Gorozhankina argues the court abused its discretion in refusing to award her $4,582.50 as reimbursement for rental payments she made with her separate funds from January 2006 through July 31, 2006. She claims Meyzler benefitted from having his name on the lease by receiving per diem pay from his Tucson employer during that period and therefore should have remained jointly liable for all of the rental payments through July. The rent was paid with community funds until the petition for dissolution was served in October 2005, and Meyzler continued to contribute his separate funds to the rental payments through the end of 2005. The trial court found Gorozhankina was not entitled to reimbursement for rental payments beginning in January 2006.

¶35 Because the rental payments at issue were made after the petition for dissolution was served, Gorozhankina's argument hinges entirely on her claim that Meyzler's

having his name on the California lease conferred a benefit to him and a cost to her. However, she provided no evidence that Meyzler's receipt of per diem benefits depended upon his maintaining a residence outside of Tucson. She asserted at trial that he could not legally have received those benefits unless he was domiciled in a different community than where he was employed. Meyzler disputed that contention and testified that he had notified his employer of his Tucson residence shortly after moving there. He also filed his 2005 state income tax return in Arizona, stating that he had been a resident of the state since July 15, the day he moved.

¶36 As we noted above, the trier of fact is best situated to determine witness credibility. *Imperial Litho/Graphics*, 152 Ariz. at 72, 730 P.2d at 249. The trial court here heard conflicting testimony and found one witness more credible than the other. We therefore cannot say the court abused its discretion in finding Gorozhankina was not entitled to reimbursement for the rental payments she made after December 2005.[3]

IX. Equalization payment

¶37 Finally, Gorozhankina contends that, given the trial court's allegedly numerous errors in dividing property and allocating debt, the equalization payment awarded

[3]To the extent Gorozhankina contends she is entitled to reimbursement because, as a matter of law, Meyzler could not have received per diem pay unless he maintained a residence outside of Tucson, we note that she failed to cite any authority to this court or below to support this argument. We therefore decline to consider it. *See Ness v. W. Sec. Life Ins. Co.*, 174 Ariz. 497, 503, 851 P.2d 122, 128 (App. 1992) ("Arguments unsupported by any authority will not be considered on appeal.").

her was not adequate and constituted an abuse of the court's discretion. Because we are remanding the trial court's award for recalculation, however, we need not consider the adequacy of the equalization payment at this time.

Disposition

¶38 We affirm in part, reverse in part, and remand for further proceedings consistent with this decision. Both parties have requested attorney fees on appeal. In the exercise of our discretion, we decline to award fees to either party. *Moedt v. Gen. Motors Corp.*, 204 Ariz. 100, ¶ 23, 60 P.3d 240, 246 (App. 2002).

_____
GARYE L. VÁSQUEZ, Judge

CONCURRING:

_____
PETER J. ECKERSTROM, Presiding Judge

_____
PHILIP G. ESPINOSA, Judge